

Audit Review Checklist -- Section B

Summary of Auditor's Results

Name of Agency _____

Audit Period _____

| | Types 1 & 3 <input type="checkbox"/> | Type 2 <input type="checkbox"/> |
|--|---|------------------------------------|
| The Summary of Auditor's Results -- Section 1 Financial Statements | | |
| 1. Type of auditor's report issued (unqualified, qualified, etc.) | | |
| 2. Internal control over financial reporting: a. Material weaknesses identified? b. Reportable conditions identified not considered to be material weaknesses? c. Noncompliance material to the financial statements noted? | | |
| Federal Awards | | |
| 1. Internal controls over major program: a. Material weaknesses identified? b. Reportable conditions identified not considered to be material weaknesses? | | |
| 2. Type of auditor's report issued on compliance for major programs | | |
| 3. Any audit findings disclosed that re required to be reported in accordance with Circular OMB A-133, Section 510 (a)? | | |
| 4. Identification of major programs (a yes/no on whether this identification was made) | | |
| 5. Dollar threshold used to distinguish between type A and Type B programs. | | |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | | |
| The Summary of Auditor's Results -- Section 2 | | |
| Financial Statement Findings -- Do any affect the granting agency's programs? If yes, list in Section C. | | |
| The Summary of Auditor's Results -- Section 3 | | |
| Federal Award Findings and Questioned Costs -- Do any affect the granting agency's programs? If yes, list in Section C. | | |
| Other issues | | |
| Going Concern or other significant financial difficulty? If yes, list in Section C. | | |
| Related party transactions or other issue with a potentially significant adverse effect on the granting agency's programs? If yes, list in Section C. | | |